IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH DECEMBER 2007 / 23RD AGRAHAYANA 1929

OP.No. 1471 of 2003(A)

PETITIONER:

THE NEW INDIA TIMBER CORPORATION
OKKAL P.O., PERUMBAVOOR, REPRESENTED BY ITS
MANAGING PARTNER, SRI.S.K.MEETHIAN

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.MANOJ KUMAR.M

RESPONDENTS:
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1. THE ADDL.SALES TAX OFFICER,
PERUMBAVOOR.

2. STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

3. UNION OF INDIA, REPRESENED BY ITS
SECRETARY, MINISTRY OF FINANCE, CENTRAL
GOVERNMET SECRETARIAT, NEW DELHI.

R1 AND R2 BY G.P. SRI. K.P. PRADEEP
R3 BY ADV. SRI.A.SUDHI VASUDEVAN, ADDL.CGSC

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 2671 OF 2003 IN OP 1471 OF 2003

DISMISSED

14.12.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE FIRST RESPONDENT FOR THE YEAR 1997-98 DATED 5.6.2002

EXT.P2 DO. DO. 98-99 DATED 28.1.2002

EXT.P3 DO. DO. 99-00 DATED 28.6.2002

EXT.P4 TRUE COPY OF THE ORDER IN CMP NO. 17229/2001 IN OP 10729 OF 2001 DATED 27.6.2001

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 1471 OF 2003

Dated this the 14th day of December, 2007

JUDGMENT

The challenge against the demand of interest under the CST Act is not maintainable because the issue is decided against the petitioner by this Court vide 13 KTR 84. However, since stay was granted by this Court and Amnesty benefit was granted by the Government during 2004, one-third of the interest payable by the petitioner will stand waived, if petitioner remits the balance two-thirds of the interest within two weeks from the date of receipt of a copy of this judgment. Petitioner will produce a copy of this judgment before the Officer for him to give a revised demand which should be paid by the petitioner as stated above. If payment is not made as above, full amount of interest will be recovered.

W.P. is disposed of as above.

(C.N. RAMACHANDRAN NAIR)
Judge